

State

DEATH OF TIMBER SALE CONTRACTOR

If a timber sale contractor dies before a sale is completed, the contract may be 1) terminated, or 2) continued in the same name of the estate by the personal representative unless the deceased contractor had possessed a particular skill or expertise which would be lost at his death and which cannot be replaced by the personal representative. If the contractor dies having made no valid will (intestate), a personal representative may be appointed by the court depending upon the circumstances. If it is desired to continue the sale and the personal representative has not been named, the proper probate court must be petitioned immediately for appointment of a special administrator.

The following procedures will be followed upon death of a timber sale contractor.

- Forester
1. Stops sale operations.
  2. Obtains name of estate personal representative.
  3. Notifies Forest Tax Section, Madison
    - a. That contractor has died,
    - b. The sale number involved,
    - c. Financial status of sale by sending copy of ledger, and
    - d. Name and address of estate personal representative.
  4. Notifies personal representative of the estate of contract and its status:
    - a. Sends copy of contract.
    - b. States financial status of sale.
    - c. Indicates type of performance bond: cash or assurance bonding.
    - d. Requests decision in writing on disposition of sale.
    - e. Requests name and address of person to be responsible if sale is to be completed.
    - f. Outlines procedures to be followed if sale is to be terminated.

IF SALE IS TO BE TERMINATED

5. Cruises uncut timber.
6. Bills estate for uncut timber if unsalable using Timber Sale Transaction/Remittance, Form [2460-3](#).
7. Bills estate for cost of reestablishing sale and for reduced value of uncut timber if salable using Form 2460-3.
8. Refunds cash performance bond to estate upon receipt of all payments due using Form [2460-4](#) (Timber Sale Close-Out Transaction).

IF SALE IS TO BE CONTINUED

9. Meets with personal representative of estate and/or person who is to be responsible for completion of sale:
  - a. Reviews timber sale contract.
  - b. Conducts tour of sale area.
  - c. Reviews use of performance bond and checks coverage. If an assurance bond is involved, a new bond may be needed to cover the estate.
10. Permits sale to resume operations.